

**Crawford County, Indiana  
2007 Pay 2008 Budget Order**

An analysis of the data with the 2007 Pay 2008 Budget Order for Crawford County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Crawford County has three cross-county units, and is the major county for each. Milltown Civil Town, Crawford County Community School Corporation, and Whiskey Run Fire Protection District each cross into Harrison County. For this analysis, only the Crawford County data is included for each of these units.

Crawford County has no conservancy districts.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2008 on a county-wide basis was \$978,265 or 9.96% . Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increases in levy were due to the Crawford County Community School Corporation (\$842,836) and county unit (\$99,624).

Crawford County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Election/Registration	\$50,321	\$115,800	\$65,479	130.12%
2006 Reassessment	72,440	193,318	120,878	166.87%
Children's Psychiatric Res Treatment	50,598	6,699	-43,899	-86.76%
Emergency Ambulance - Fire	274,830	179,920	-94,910	-34.53%

Crawford County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$1,262,036	\$1,286,556	\$54,520	4.43%

Total County levy increased by \$99,624 or 2.61%.

Crawford County Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,687,137	\$1,994,115	\$306,978	18.20%
Debt Service	1,026,881	1,349,720	322,839	31.44%
Bus Replacement	29,031	117,714	88,683	305.48%

Total School levy increased \$842,836 or 16.35%. Bus replacement was used to neutralize pension debt in 2007, but not in 2008. Debt service levy increased for operating capital.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

**Changes in Real Property Gross Assessed Values**

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
Agriculture	-2.88%
Mineral	-100.00%
Industrial	-17.31%
Commercial	-2.30%
Residential	34.72%
Exempt	66.17%
Utility	11.59%

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
Agriculture	45.46%	38.96%
Mineral	0.00%	0.00%
Industrial	3.72%	2.71%
Commercial	8.40%	7.24%
Residential	39.75%	47.25%
Exempt	2.49%	3.66%
Utility	0.18%	0.17%

As can be seen from the analysis, a shift from agricultural, industrial, and commercial property to residential and exempt property occurred. This shift was approximately 8.67%, with residential receiving 7.50% of that total.

## Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
BOONE TOWNSHIP	16.55%	10.62%	-5.09%	-4.74%	-2.85%	-14.76%
ALTON TOWN	79.95%	70.79%	-5.09%	-4.64%	-2.85%	-14.76%
JENNINGS TOWNSHIP	13.43%	8.30%	-4.52%	-4.10%	-2.32%	-14.11%
LEAVENWORTH TOWN	55.29%	44.83%	-6.73%	-6.57%	-4.63%	-16.38%
JOHNSON TOWNSHIP	27.19%	21.63%	-4.37%	-3.92%	-2.12%	-13.91%
LIBERTY TOWNSHIP	10.23%	5.40%	-4.38%	-3.95%	-2.13%	-14.32%
MARENGO TOWN	6.41%	1.91%	-4.23%	-3.84%	-1.91%	-15.25%
OHIO TOWNSHIP	17.74%	12.53%	-4.43%	-3.99%	-2.20%	-13.97%
PATOKA TOWNSHIP	19.17%	13.53%	-4.73%	-4.34%	-2.55%	-14.58%
STERLING TOWNSHIP	4.62%	-0.18%	-4.59%	-4.19%	-2.41%	-14.50%
ENGLISH TOWN	-2.69%	-5.84%	-3.23%	-2.75%	-0.91%	-14.74%
UNION TOWNSHIP	9.47%	4.37%	-4.65%	-4.26%	-2.48%	-14.52%
WHISKEY RUN TOWNSHIP	25.64%	20.00%	-4.49%	-4.08%	-2.24%	-13.93%
MILLTOWN TOWN	12.90%	7.84%	-4.48%	-4.14%	-2.09%	-15.32%
CAREFREE TOWN	20.58%	15.13%	-4.52%	-13.86%	-2.32%	-14.11%
JOHNSON TOWNSHIP-ENGLISH FIRE	9.52%	4.38%	-4.69%	-4.29%	-2.51%	-14.54%
Average	15.38%	9.96%	-4.63%	-4.87%	-2.39%	-14.63%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate.

Upward pressure on tax rates came from increases in tax levies.

The estimated reduction in net homestead tax bills for Crawford County is 39.10%.

## Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

Percent of Parcels with Identified Assessed Valuation Change

Property Class	<u>Decrease</u>	<u>No Change</u>	<u>0 – 10% Increase</u>	<u>10 – 30% Increase</u>	<u>30 – 100% Increase</u>	<u>More Than Doubled</u>
Commercial	2.2%	5.7%	77.0%	14.5%	0.4%	0.4%
Industrial	0.0%	40.0%	46.7%	13.3%	0.0%	0.0%
Residential	18.1%	12.3%	18.7%	12.3%	17.3%	21.4%
Overall	17.3%	8.3%	20.6%	21.5%	17.3%	15.0%